

**TO MAKE YOUR PAYMENTS ON-LINE ACCESS E-FILE AT [www.nh.gov/revenue](http://www.nh.gov/revenue)**

## **1 Who Must Pay Estimated Tax**

Every individual, trust or fiduciary required to file an Interest and Dividends Tax Return must also make Estimated Interest and Dividends Tax payments for its subsequent taxable period unless the annual estimated tax for the subsequent taxable period is less than \$500. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period equals or exceeds \$500. (See paragraph 6 for exceptions).

### **RECOGNITION OF CIVIL UNION AS MARRIAGE**

Effective January 1, 2010 the NH laws were modified to allow civil unions to be recognized as a marriage solemnized pursuant to RSA 457. Two persons who are parties to a civil union established pursuant to RSA 457-A that has not been dissolved or annulled by the parties or merged into a marriage by January 1, 2011 shall be deemed to be married under RSA 457 on January 1, 2011 and such civil union shall be merged into such marriage by operation of law on January 1, 2011.

## **2 Where to Make Payments**

Make estimate tax payments on-line at [www.nh.gov/revenue](http://www.nh.gov/revenue) or mail estimate tax payments to:

NH DRA (NH DEPT OF REVENUE ADMINISTRATION)  
PO BOX 2072  
CONCORD NH 03302-2072

## **3 When to Make Payments**

### **CALENDAR YEAR FILERS:**

1st quarterly payment due April 18, 2011  
2nd quarterly payment due June 15, 2011  
3rd quarterly payment due September 15, 2011  
4th quarterly payment is due January 17, 2012

**FISCAL YEAR FILERS:** A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th and 12th months of the taxable period to which they relate.

## **4 Payment of Estimated Tax**

Estimated tax may be paid in full with the initial declaration or in installments on the due dates. If paying in full, only one payment form is required.

You may make all four estimate payments at one time over the Internet. Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date you specified.

**Joint filers:** Enter the primary taxpayer and spousal information in the same order on all tax documents to avoid delays in processing.

## **5 Underpayment Penalty**

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

**This penalty will not be imposed if any of the statutory exceptions apply per quarter.**

## **6 Exceptions to the Underpayment Penalty**

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Use form DP 2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

This form may be obtained from our web site at [www.nh.gov/revenue](http://www.nh.gov/revenue) or by calling the forms line at (603)271-2192.

## **7 Need Help?**

QUESTIONS not covered herein may be answered in our Frequently Asked Questions (FAQ) brochure available, on the Internet at [www.nh.gov/revenue](http://www.nh.gov/revenue) or by calling Central Taxpayer Services Office at (603) 271-2191.

## **8 Mandatory Electronic Filing**

RSA 21-J:3, XXI requires taxpayers who had a tax liability in the prior tax year of \$100,000 or more to remit payment electronically. Pursuant to RSA 21-J:33, III, in the case of any failure to comply with the electronic payment requirements under RSA 21-J:3, XXI; a penalty shall be added to the amount of tax due equal to 5 percent of the amount of such tax not to exceed \$5,000. This penalty is in addition to any other penalty that may be applicable and shall be assessed, collected, and paid in the same manner as taxes. The penalty in this paragraph shall not apply if failure to pay electronically was due to reasonable cause and not willful neglect of the taxpayer.

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**TAXPAYER'S WORKSHEET – KEEP FOR YOUR RECORDS**

- 1 All interest and dividend income taxable by the State.....1 \_\_\_\_\_
- 2 Less Exemption – check the exemptions that apply:
- 2(a) ☐ Yourself ☐ Spouse ☐ Trust ☐ Fiduciary Total number boxes checked \_\_\_\_\_ x \$2400 =2(a) \_\_\_\_\_
- 2(b) ☐ 65 (or over) or disabled ☐ Blind } Total number boxes checked \_\_\_\_\_ x \$1200 =2(b) \_\_\_\_\_
- ☐ Spouse 65 (or over) or disabled ☐ Spouse Blind }
- 2 (c) Total exemptions [Line 2(a) plus 2(b)].....2(c) \_\_\_\_\_
- 3 New Hampshire Taxable Income [Line 1 minus Line 2(c)] .....3 \_\_\_\_\_
- 4 New Hampshire Interest and Dividends Tax (Line 3 multiplied by 5%) .....4 \_\_\_\_\_
- 5 OVERPAYMENT applied to next years taxes .....5 \_\_\_\_\_
- (If the overpayment exceeds the first 1/4 installment, the overage will be applied to the next installment and so on)
- 6 BALANCE OF ESTIMATED INTEREST & DIVIDENDS TAX (Line 4 minus Line 5).....6 \_\_\_\_\_

If Line 4 is less than \$500 see instructions paragraph No. 1.

**COMPUTATION and RECORD of PAYMENTS**

Date Paid	Amount of each Installment (1/4 of Line 4 of worksheet)	2010 Overpayment Applied to Installment	Balance Due	CALENDAR YEAR DUE DATES
1.....	\$.....	\$.....	\$.....	April 18, 2011
2.....	\$.....	\$.....	\$.....	June 15, 2011
3.....	\$.....	\$.....	\$.....	Sept. 15, 2011
4.....	\$.....	\$.....	\$.....	Jan. 17, 2012

**IMPORTANT:**

PUT THE NAMES AND SOCIAL SECURITY NUMBERS ON THE ESTIMATE FORM IN THE SAME SEQUENCE AS THOSE TO BE USED ON THE RETURN.

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

FORM

**DP-10-ES**

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED INTEREST AND DIVIDENDS TAX - 2011**

If issued a DIN, do not use SSN or FEIN

For the CALENDAR year **2011** or other taxable period beginning 

Mo	Day	Year
----	-----	------

 and ending 

Mo	Day	Year
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FOR DRA USE ONLY

PRINT OR TYPE

ENTITY TYPE - CHECK ONE: ☐ ① Individual/Joint ☐ ③ Partnership ☐ ④ Fiduciary

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP, TRUST, ESTATE, OR LLC		FEDERAL EMPLOYER IDENTIFICATION NUMBER DEPARTMENT IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS		
ADDRESS (continued)		
CITY/TOWN, STATE & ZIP CODE		

FOR DRA USE ONLY

☐ CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.Make check payable to: **STATE OF NEW HAMPSHIRE.**  
Do not staple or tape your payment to this estimate.  
Do not file a \$0 estimate.MAIL NH DRA  
DOCUMENT PROCESSING DIVISION  
TO: PO BOX 2072  
CONCORD NH 03302-2072

Amount of This Payment

\$	
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**Payment  
Form 1**DP-10-ES  
Rev 9/2010

(Cut along this line)

FORM

**DP-10-ES**

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED INTEREST AND DIVIDENDS TAX - 2011**

If issued a DIN, do not use SSN or FEIN

For the CALENDAR year **2011** or other taxable period beginning 

Mo	Day	Year
----	-----	------

 and ending 

Mo	Day	Year
----	-----	------

FOR DRA USE ONLY

PRINT OR TYPE

ENTITY TYPE - CHECK ONE: ☐ ① Individual/Joint ☐ ③ Partnership ☐ ④ Fiduciary

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP, TRUST, ESTATE, OR LLC		FEDERAL EMPLOYER IDENTIFICATION NUMBER DEPARTMENT IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS		
ADDRESS (continued)		
CITY/TOWN, STATE & ZIP CODE		

FOR DRA USE ONLY

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Do not staple or tape your payment to this estimate.  
Do not file a \$0 estimate.MAIL NH DRA  
DOCUMENT PROCESSING DIVISION  
TO: PO BOX 2072  
CONCORD NH 03302-2072

Amount of This Payment

\$	
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**Payment  
Form 2**DP-10-ES  
Rev 9/2010

FORM

**DP-10-ES**

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED INTEREST AND DIVIDENDS TAX - 2011**

If issued a DIN, do not use SSN or FEIN

FOR DRA USE ONLY

For CALENDAR YEAR **2011** or other taxable period beginning \_\_\_\_\_ ending \_\_\_\_\_  
Mo Day Year Mo Day Year

PRINT OR TYPE

ENTITY TYPE - CHECK ONE: ☐ ① Individual/Joint ☐ ③ Partnership ☐ ④ Fiduciary

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP, TRUST, ESTATE, OR LLC		FEDERAL EMPLOYER IDENTIFICATION NUMBER DEPARTMENT IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS		
ADDRESS (continued)		
CITY/TOWN, STATE & ZIP CODE		

FOR DRA USE ONLY

☐ CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

Make check payable to: **STATE OF NEW HAMPSHIRE.**  
**Do not staple or tape your payment to this estimate.**  
**Do not file a \$0 estimate.**

MAIL NH DRA  
 TO: DOCUMENT PROCESSING DIVISION  
 PO BOX 2072  
 CONCORD NH 03302-2072

Amount of This Payment

\$

**Payment  
Form 3**DP-10-ES  
Rev 9/2010

(Cut along this line)

FORM

**DP-10-ES**

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED INTEREST AND DIVIDENDS TAX - 2011**

If issued a DIN, do not use SSN or FEIN

For CALENDAR YEAR **2011** or other taxable period beginning \_\_\_\_\_ ending \_\_\_\_\_  
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PRINT OR TYPE

ENTITY TYPE - CHECK ONE: ☐ ① Individual/Joint ☐ ③ Partnership ☐ ④ Fiduciary

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP, TRUST, ESTATE, OR LLC		FEDERAL EMPLOYER IDENTIFICATION NUMBER DEPARTMENT IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS		
ADDRESS (continued)		
CITY/TOWN, STATE & ZIP CODE		

FOR DRA USE ONLY

☐ CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

Make check payable to: **STATE OF NEW HAMPSHIRE.**  
**Do not staple or tape your payment to this estimate.**  
**Do not file a \$0 estimate.**

MAIL NH DRA  
 TO: DOCUMENT PROCESSING DIVISION  
 PO BOX 2072  
 CONCORD NH 03302-2072

Amount of This Payment

\$

**Payment  
Form 4**DP-10-ES  
Rev 9/2010